



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: FORT ATKINSON WATER UTILITY

Principal Office: 101 N. MAIN ST.  
FORT ATKINSON, WI 53538

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FORT ATKINSON WATER UTILITY**Utility Address:** 101 N. MAIN ST.  
FORT ATKINSON, WI 53538**When was utility organized?** 1/1/1901**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JOHN WILMET**Title:** CITY MANAGER**Office Address:**101 N. MAIN STREET  
FORT ATKINSON, WI 53538**Telephone:** (920) 563 - 7760**Fax Number:** (920) 563 - 7776**E-mail Address:** jwilmet@fortatkinsonwi.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** RON SCHROEDER**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLPTEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 240 - 2673**Fax Number:** (608) 240 - 8532 EXT**E-mail Address:** rschroeder@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MARK ZASTROW**Title:** CITY COUNCIL PRESIDENT**Office Address:**101 N MAIN STREET  
FORT ATKINSON, WI 53538**Telephone:** (920) 563 - 7760**Fax Number:** (950) 563 - 7776**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 6222**Fax Number:** (608) 240 - 8532**E-mail Address:****Date of most recent audit report:** 2/8/2006**Period covered by most recent audit:** 1/1/05 - 12/31/05

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**Names and titles of utility management including manager or superintendent:**

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**Name:** TERRY SIGLINSKY**Title:** UTILITY SUPERVISOR**Office Address:**

101 N MAIN STREET  
FORT ATKINSON, WI 53538

**Telephone:** (920) 563 - 7760**Fax Number:** (920) 563 - 7776**E-mail Address:** tsiglinsky@fortatkinsonwi.net

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**Name of utility commission/committee:** CITY COUNCIL

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**Names of members of utility commission/committee:**

LAVERNE BEHRENS  
BILL CAMPLIN  
JOHN MIELKE  
JIM SIMDON  
MARK ZASTROW

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    )    -

**Fax Number:** (    )    -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,289,322	1,227,551	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	676,103	663,030	<b>2</b>
Depreciation Expense (403)	144,038	126,590	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	198,201	209,256	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,018,342</b>	<b>998,876</b>	
<b>Net Operating Income</b>	<b>270,980</b>	<b>228,675</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>270,980</b>	<b>228,675</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	3,522	3,406	<b>10</b>
Miscellaneous Nonoperating Income (421)	671,059	367,546	<b>11</b>
<b>Total Other Income</b>	<b>674,581</b>	<b>370,952</b>	
<b>Total Income</b>	<b>945,561</b>	<b>599,627</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(12,617)	(12,616)	<b>12</b>
Other Income Deductions (426)	39,408	33,829	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>26,791</b>	<b>21,213</b>	
<b>Income Before Interest Charges</b>	<b>918,770</b>	<b>578,414</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,392	1,129	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	110,896	133,914	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>113,288</b>	<b>135,043</b>	
<b>Net Income</b>	<b>805,482</b>	<b>443,371</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,725,249	5,293,438	<b>20</b>
Balance Transferred from Income (433)	805,482	443,371	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	11,560	11,560	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,519,171</b>	<b>5,725,249</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,289,322		1,289,322	1
<b>Total (Acct. 400):</b>	<b>1,289,322</b>	<b>0</b>	<b>1,289,322</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	676,103		676,103	2
<b>Total (Acct. 401-402):</b>	<b>676,103</b>	<b>0</b>	<b>676,103</b>	
<b>Depreciation Expense (403):</b>				
Derived	144,038		144,038	3
<b>Total (Acct. 403):</b>	<b>144,038</b>	<b>0</b>	<b>144,038</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	198,201		198,201	5
<b>Total (Acct. 408):</b>	<b>198,201</b>	<b>0</b>	<b>198,201</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>270,980</b>	<b>0</b>	<b>270,980</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	3,522	0	3,522 11
<b>Total (Acct. 419):</b>	<b>3,522</b>	<b>0</b>	<b>3,522</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		671,059	671,059 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>671,059</b>	<b>671,059</b>
<b>TOTAL OTHER INCOME:</b>	<b>3,522</b>	<b>671,059</b>	<b>674,581</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(12,617)		(12,617) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(12,617)</b>	<b>0</b>	<b>(12,617)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		39,408	39,408 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>39,408</b>	<b>39,408</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(12,617)</b>	<b>39,408</b>	<b>26,791</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	0		0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT DISCOUNT	2,392		2,392 19
<b>Total (Acct. 428):</b>	<b>2,392</b>	<b>0</b>	<b>2,392</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	110,896		110,896 21
<b>Total (Acct. 430):</b>	<b>110,896</b>	<b>0</b>	<b>110,896</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>113,288</b>	<b>0</b>	<b>113,288</b>
<b>NET INCOME:</b>	<b>173,831</b>	<b>631,651</b>	<b>805,482</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,132,968	2,592,281	5,725,249 24
<b>Total (Acct. 216):</b>	<b>3,132,968</b>	<b>2,592,281</b>	<b>5,725,249</b>
<b>Balance Transferred from Income (433):</b>			
Derived	173,831	631,651	805,482 25
<b>Total (Acct. 433):</b>	<b>173,831</b>	<b>631,651</b>	<b>805,482</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
APPROPRIATION TO CITY FUNDS	11,560	0	11,560 29
<b>Total (Acct. 439)--Debit:</b>	<b>11,560</b>	<b>0</b>	<b>11,560</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,295,239</b>	<b>3,223,932</b>	<b>6,519,171</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,289,322	0	0	0	<b>1,289,322</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,289,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,289,322</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	228,703		228,703	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	10,777		10,777	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	922		922	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>240,402</b>	<b>0</b>	<b>240,402</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6	1
Electric		2
Gas		3
Sewer	8	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	11,813,658	11,077,422	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,104,964	1,914,549	2
<b>Net Utility Plant</b>	<b>9,708,694</b>	<b>9,162,873</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>9,708,694</b>	<b>9,162,873</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	118,948	118,948	8
Special Funds (125-128)	260,808	247,485	9
<b>Total Other Property and Investments</b>	<b>379,756</b>	<b>366,433</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	95,961	45,740	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	127,681	113,250	15
Other Accounts Receivable (143)	36,113	7,447	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	10,147	13,030	18
Materials and Supplies (151-163)	28,724	35,163	19
Prepayments (165)	12,296	6,217	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>310,922</b>	<b>220,847</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	63,769	20,321	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>63,769</b>	<b>20,321</b>	
<b>Total Assets and Other Debits</b>	<b>10,463,141</b>	<b>9,770,474</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	303,391	303,391	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	6,519,171	5,725,249	<b>28</b>
<b>Total Proprietary Capital</b>	<b>6,822,562</b>	<b>6,028,640</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	2,948,745	3,103,804	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>2,948,745</b>	<b>3,103,804</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	192,961	63,680	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	177,300	188,600	<b>36</b>
Interest Accrued (237)	46,558	52,295	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	61,820	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>416,819</b>	<b>366,395</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	7,088	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	227,095	239,712	<b>44</b>
<b>Total Deferred Credits</b>	<b>234,183</b>	<b>239,712</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	40,832	31,923	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>40,832</b>	<b>31,923</b>	
<b>Total Liabilities and Other Credits</b>	<b>10,463,141</b>	<b>9,770,474</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	11,077,422	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,205,820	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,601,947	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	5,891				9
<b>Total Utility Plant</b>	<b>11,813,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,747,854	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	357,110	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,104,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,708,694</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,596,705				<b>1,596,705</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	144,038				<b>144,038</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,323				<b>13,323</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
TRANSPORTATION CLEARING	10,762				<b>10,762</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>168,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,123</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	14,888				<b>14,888</b>	<b>18</b>
Cost of removal	2,086				<b>2,086</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>16,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,974</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,747,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,747,854</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (111.1)</b>	317,844				<b>317,844</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	39,408				<b>39,408</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>39,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,408</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	142				<b>142</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>142</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>357,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>357,110</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	28,724	35,163	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>28,724</u>	<u>35,163</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2003 G.O. DEBT	1,129	428	19,192	1
2005 REFUNDING BONDS	1,263	428	44,577	2
<b>Total</b>			<b>63,769</b>	
<b>Unamortized premium on debt (251)</b>				
2005 REFUNDING BONDS	0	429	7,088	3
<b>Total</b>			<b>7,088</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	303,391	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>303,391</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0    1

Net amount of bonds outstanding December 31:       0

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1999 G. O. DEBT	05/15/1999	02/01/2019	5.00%	375,675	<b>1</b>
2001 G.O. DEBT	05/01/2001	05/01/2008	4.59%	128,572	<b>2</b>
2003 G.O. DEBT	05/01/2003	02/01/2023	3.95%	1,700,000	<b>3</b>
2005 REFUNDING BONDS	05/01/2005	08/01/2017	4.00%	652,498	<b>4</b>
1997 G.O. Debt	10/15/1997	10/15/2016	5.00%	92,000	<b>5</b>
<b>Total for Account 223</b>				<b><u>2,948,745</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	188,600	1
<b>Accruals:</b>		
Charged water department expense	198,201	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
TAX EQUIVALENT CHARGED TO SEWER	4,150	5
<b>Total Accruals and other credits</b>	<b>202,351</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	188,601	6
Social Security taxes	24,018	7
PSC Remainder Assessment	1,032	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>213,651</b>	
<b>Balance end of year</b>	<b>177,300</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
2003 ADVANCE	26,510	62,388	62,954	<b>25,944</b>	2
1997 Advance	16,067	8,501	22,651	<b>1,917</b>	3
1999 ADVANCE	7,418	17,723	17,882	<b>7,259</b>	4
2001 ADVANCE	2,300	5,551	6,876	<b>975</b>	5
2005 REFUNDING DEBT		16,733	6,270	<b>10,463</b>	6
<b>Subtotal</b>	<b>52,295</b>	<b>110,896</b>	<b>116,633</b>	<b>46,558</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>52,295</b>	<b>110,896</b>	<b>116,633</b>	<b>46,558</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	118,948	2
<b>Total (Acct. 124):</b>	<b>118,948</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION ACCOUNT	231,711	3
<b>Total (Acct. 125):</b>	<b>231,711</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	29,097	4
<b>Total (Acct. 126):</b>	<b>29,097</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	127,681	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>127,681</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
ITEMS BILLED TO CUSTOMERS	36,113	15
<b>Total (Acct. 143):</b>	<b>36,113</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY	10,147	16
<b>Total (Acct. 145):</b>	<b>10,147</b>	
<b>Prepayments (165):</b>		
PREPAID ITEMS	12,296	17
<b>Total (Acct. 165):</b>	<b>12,296</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	227,095	24
NONE		25
<b>Total (Acct. 253):</b>	<b>227,095</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,180,257	0	0	0	<b>8,180,257</b>	<b>1</b>
Materials and Supplies	31,943	0	0	0	<b>31,943</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,672,279	0	0	0	<b>1,672,279</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	233,403	0	0	0	<b>233,403</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,306,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,306,518</b>	
Net Operating Income	270,980	0	0	0	<b>270,980</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.30%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.30%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	239,712	0	0	0	<b>239,712</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	12,617	0	0	0	<b>12,617</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>227,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>227,095</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 balance consists of various operating items owed from the city.  
Account 143 includes industrial strength receivables from customers.

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### Identification and Ownership (Page iv)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Governing Body  
Fort Atkinson Water Utility

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Fort Atkinson Water Utility, an enterprise fund of the City of Fort Atkinson as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
February 7, 2006

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,261,695	1,212,172	<b>1</b>
<b>Total Sales of Water</b>	<b>1,261,695</b>	<b>1,212,172</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	6,483	5,810	<b>2</b>
Miscellaneous Service Revenues (471)	0	0	<b>3</b>
Rents from Water Property (472)	0	0	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	21,144	9,569	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>27,627</b>	<b>15,379</b>	
<b>Total Operating Revenues</b>	<b>1,289,322</b>	<b>1,227,551</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	3,510	2,581	<b>7</b>
Pumping Expenses (620-633)	147,104	146,850	<b>8</b>
Water Treatment Expenses (640-652)	31,570	21,167	<b>9</b>
Transmission and Distribution Expenses (660-678)	217,754	203,448	<b>10</b>
Customer Accounts Expenses (901-905)	38,089	37,510	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-932)	238,076	251,474	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>676,103</b>	<b>663,030</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	144,038	126,590	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	198,201	209,256	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>342,239</b>	<b>335,846</b>	
<b>Total Operating Expenses</b>	<b>1,018,342</b>	<b>998,876</b>	
<b>NET OPERATING INCOME</b>	<b>270,980</b>	<b>228,675</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	763	3,289	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>763</b>	<b>3,289</b>	
Metered Sales to General Customers (461)				
Residential	4,003	238,238	516,016	4
Commercial	477	118,558	172,342	5
Industrial	31	254,245	255,748	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,511</b>	<b>611,041</b>	<b>944,106</b>	
Private Fire Protection Service (462)	42		31,919	7
Public Fire Protection Service (463)	1		262,303	8
Other Sales to Public Authorities (464)	30	14,362	20,078	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,586</b>	<b>626,166</b>	<b>1,261,695</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	262,303	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>262,303</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,483	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,483</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,636	10
<b>Other (specify):</b>		
WISCONSIN FOCUS ON ENERGY INCENTIVE	6,300	11
OTHER MISCELLANEOUS	8,208	12
<b>Total Other Water Revenues (474)</b>	<b>21,144</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	3,025	2,391	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	485	190	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
<b>Total Source of Supply Expenses</b>	<b>3,510</b>	<b>2,581</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	31,326	28,902	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	84,869	81,601	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	214	619	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	16,300	16,291	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	14,395	19,437	25
<b>Total Pumping Expenses</b>	<b>147,104</b>	<b>146,850</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	17,489	14,501	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)		0	<b>28</b>
Miscellaneous Expenses (643)	9,670	3,107	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	4,411	3,559	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>31,570</b>	<b>21,167</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	96,543	84,621	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)		0	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	22,480	19,267	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	14,062	16,267	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	52,523	54,843	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	6,404	8,156	<b>46</b>
Maintenance of Meters (676)	11,982	8,451	<b>47</b>
Maintenance of Hydrants (677)	13,760	11,843	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>217,754</b>	<b>203,448</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	6,887	6,471	<b>51</b>
Customer Records and Collection Expenses (903)	19,614	19,328	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	11,588	11,711	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>38,089</b>	<b>37,510</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	60,620	59,288	<b>56</b>
Office Supplies and Expenses (921)	5,695	5,490	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	9,541	19,420	<b>59</b>
Property Insurance (924)	4,528	4,573	<b>60</b>
Injuries and Damages (925)	8,599	9,392	<b>61</b>
Employee Pensions and Benefits (926)	110,196	110,621	<b>62</b>
Regulatory Commission Expenses (928)		0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	35,909	38,308	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	2,988	4,382	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>238,076</b>	<b>251,474</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>676,103</b>	<b>663,030</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		177,483	188,589	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,150	4,397	<b>2</b>
<b>Net property tax equivalent</b>		<b>173,333</b>	<b>184,192</b>	
Social Security		23,836	23,623	<b>3</b>
PSC Remainder Assessment		1,032	1,441	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>198,201</b>	<b>209,256</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.238100				3
County tax rate	mills		5.269200				4
Local tax rate	mills		9.116100				5
School tax rate	mills		10.786800				6
Voc. school tax rate	mills		1.608100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.018300</b>				10
Less: state credit	mills		1.551300				11
<b>Net tax rate</b>	mills		<b>25.467000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.116100</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.394900</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.511000</b>				17
<b>Total Tax Rate</b>	mills		<b>27.018300</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.796164</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.467000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.275911</b>				21
Utility Plant, Jan. 1	\$	11,077,422	11,077,422				22
Materials & Supplies	\$	35,163	35,163				23
<b>Subtotal</b>	\$	<b>11,112,585</b>	<b>11,112,585</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>11,112,585</b>	<b>11,112,585</b>				26
Assessment Ratio	dec.		0.787700				27
<b>Assessed Value</b>	\$	<b>8,753,383</b>	<b>8,753,383</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.275911</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>177,483</b>	<b>177,483</b>				30
Tax Equivalent per 1994 PSC Report	\$	119,509					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>177,483</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	33,106		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	159,505		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>192,611</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	190,055		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	331,694		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,235		20
<b>Total Pumping Plant</b>	<b>530,984</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	71,098	4,190	23
<b>Total Water Treatment Plant</b>	<b>71,098</b>	<b>4,190</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			33,106	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			159,505	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>192,611</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			190,055	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			331,694	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,235	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>530,984</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			75,288	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>75,288</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	946,611		26
Transmission and Distribution Mains (343)	3,870,160	6,541	27
Fire Mains (344)	0		28
Services (345)	550,183	5,080	29
Meters (346)	520,134	33,727	30
Hydrants (348)	753,238	16,476	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,640,326</b>	<b>61,824</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	326,491		34
Office Furniture and Equipment (391)	5,488		35
Computer Equipment (391.1)	23,650		36
Transportation Equipment (392)	151,945		37
Stores Equipment (393)	10,612		38
Tools, Shop and Garage Equipment (394)	48,353		39
Laboratory Equipment (395)	10,733		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,522		42
SCADA Equipment (397.1)	134,881		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>719,675</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,154,694</b>	<b>66,014</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,154,694</b>	<b>66,014</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			946,611 26
Transmission and Distribution Mains (343)			3,876,701 27
Fire Mains (344)			0 28
Services (345)			555,263 29
Meters (346)	14,488		539,373 30
Hydrants (348)	400		769,314 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>14,888</b>	<b>0</b>	<b>6,687,262</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			326,491 34
Office Furniture and Equipment (391)			5,488 35
Computer Equipment (391.1)			23,650 36
Transportation Equipment (392)			151,945 37
Stores Equipment (393)			10,612 38
Tools, Shop and Garage Equipment (394)			48,353 39
Laboratory Equipment (395)			10,733 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			7,522 42
SCADA Equipment (397.1)			134,881 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>719,675</b>
<b>Total utility plant in service directly assignable</b>	<b>14,888</b>	<b>0</b>	<b>8,205,820</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>14,888</b>	<b>0</b>	<b>8,205,820</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,092,571	533,492	27
Fire Mains (344)	0		28
Services (345)	591,613	68,357	29
Meters (346)	0		30
Hydrants (348)	235,941	79,973	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,920,125</b>	<b>681,822</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,920,125</b>	<b>681,822</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,920,125</b>	<b>681,822</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,626,063 27
Fire Mains (344)			0 28
Services (345)			659,970 29
Meters (346)			0 30
Hydrants (348)			315,914 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,601,947</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,601,947</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,601,947</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	78,406	2.94%	4,690	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>78,406</b>		<b>4,690</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	66,933	2.44%	4,638	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	219,898	4.42%	14,661	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	6,799	4.29%	396	15
<b>Total Pumping Plant</b>	<b>293,630</b>		<b>19,695</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	36,428	5.00%	3,660	17
<b>Total Water Treatment Plant</b>	<b>36,428</b>		<b>3,660</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	271,712	1.87%	17,701	19
Transmission and Distribution Mains (343)	196,608	0.93%	36,023	20
Fire Mains (344)	0			21
Services (345)	84,863	2.09%	11,552	22
Meters (346)	223,965	5.03%	26,646	23
Hydrants (348)	63,692	1.59%	12,104	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					83,096	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	83,096	
321					71,571	8
322					0	9
323					0	10
324					0	11
325					234,559	12
326					0	13
327					0	14
328					7,195	15
	0	0	0	0	313,325	
331					0	16
332					40,088	17
	0	0	0	0	40,088	
341					0	18
342					289,413	19
343		224			232,407	20
344					0	21
345		696			95,719	22
346	14,488				236,123	23
348	400	1,166			74,230	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0	5.00%		25
<b>Total Transmission and Distribution Plant</b>	<b>840,840</b>		<b>104,026</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	162,016	2.25%	7,346	26
Office Furniture and Equipment (391)	4,288	5.83%	320	27
Computer Equipment (391.1)	23,650	26.67%		28
Transportation Equipment (392)	97,156	3.74%	10,762	29
Stores Equipment (393)	9,544	5.83%	619	30
Tools, Shop and Garage Equipment (394)	24,971	5.83%	2,819	31
Laboratory Equipment (395)	10,733	5.83%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	8,277	9.96%		34
SCADA Equipment (397.1)	6,766	9.96%	14,186	35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>347,401</b>		<b>36,052</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,596,705</b>		<b>168,123</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>1,596,705</b>		<b>168,123</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>14,888</u>	<u>2,086</u>	<u>0</u>	<u>0</u>	<u>927,892</u>	
390					169,362	26
391					4,608	27
391.1					23,650	28
392					107,918	29
393					10,163	30
394					27,790	31
395					10,733	32
396					0	33
397					8,277	34
397.1					20,952	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>383,453</u>	
	<u>14,888</u>	<u>2,086</u>	<u>0</u>	<u>0</u>	<u>1,747,854</u>	
					0	38
	<u>14,888</u>	<u>2,086</u>	<u>0</u>	<u>0</u>	<u>1,747,854</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	148,507	9.30%	21,942
Fire Mains (344)	0		21
Services (345)	134,603	2.09%	13,079
Meters (346)	0		23
Hydrants (348)	34,734	1.59%	4,387
			24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					170,449 20
344					0 21
345					147,682 22
346					0 23
348		142		0	38,979 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>317,844</b>		<b>39,408</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>317,844</b>		<b>39,408</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>317,844</b>		<b>39,408</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	142	0	0	357,110
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	142	0	0	357,110
					0 38
	0	142	0	0	357,110

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			53,149	<b>53,149</b>	1
February			50,995	<b>50,995</b>	2
March			56,893	<b>56,893</b>	3
April			63,082	<b>63,082</b>	4
May			56,841	<b>56,841</b>	5
June			73,632	<b>73,632</b>	6
July			63,121	<b>63,121</b>	7
August			64,598	<b>64,598</b>	8
September			66,655	<b>66,655</b>	9
October			56,522	<b>56,522</b>	10
November			52,066	<b>52,066</b>	11
December			53,112	<b>53,112</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>710,666</b>	<b>710,666</b>	
Less: Water sold				626,166	13
Volume pumped but not sold				<b>84,500</b>	14
Volume sold as a percent of volume pumped				<b>88%</b>	15
Volume used for water production, water quality and system maintenance				8,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>8,000</b>	19
Volume pumped but unaccounted for				<b>76,500</b>	20
Percent of water lost				<b>11%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,212	24
Date of maximum: 6/13/2005					25
Cause of maximum:					26
Drought					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,016	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				1,126,031	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DEEPWELL (N. WATER ST., WEST)	3	1,067	15	1,382,400	Yes	<b>1</b>
DEEPWELL (N. WATER ST., EAST)	4	1,030	15	1,084,320	Yes	<b>2</b>
DEEPWELL (GROVE ST., JONES PK)	5	1,030	15	1,514,880	Yes	<b>3</b>
DEEPWELL (ZAFFKE ST., CLOUTIER)	6	1,015	15	1,620,000	Yes	<b>4</b>
DEEPWELL (JAMES WAY)	7	984	17	1,645,920	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGH SERVICE 301	HIGH SERVICE 302	HIGH SERVICE 303	<b>1</b>
Location	37 N. WATER	37 N. WATER	37 N. WATER	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	AURORA	AURORA	<b>5</b>
Year Installed	1972	1972	1972	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	400	600	750	<b>8</b>
Pump Motor or Standby Engine Mfr	L. ALLIS	L. ALLIS	L. ALLIS	<b>9</b>
Year Installed	1972	1972	1972	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	25	30	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	HIGH SERVICE 304	HIGH SERVICE 501	HIGH SERVICE 502	<b>14</b>
Location	37 N. WATER	GROVE ST., JONES PARK	GROVE ST., JONES PARK	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	AURORA	FAIRBANKS / MORSE	FAIRBANKS / MORSE	<b>18</b>
Year Installed	1972	1980	1980	<b>19</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,000	1,200	1,200	<b>21</b>
Pump Motor or Standby Engine Mfr	L. ALLIS	WEST	WEST	<b>22</b>
Year Installed	1972	1980	1980	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	60	60	60	<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	JONES PARK	MAIN STATION	NORTH TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	4
				5
Year constructed	1977	1991	1969	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	OTHER	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	0	13	68	10
Total capacity in gallons (actual)	300,000	250,000	585,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	SOUTH TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1989		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	95		10
Total capacity in gallons (actual)	500,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	1,236	0	0	0	1,236	1
M	D	1.500	1,279	0	0	0	1,279	2
M	D	2.000	7,467	0	0	0	7,467	3
M	D	3.000	1,452	0	0	0	1,452	4
M	D	4.000	39,657	0	0	0	39,657	5
A	D	6.000	1,987	0	0	0	1,987	6
M	D	6.000	119,952	441	0	(9)	120,384	7
A	D	8.000	0	0	0	0	0	8
M	D	8.000	102,314	7,230	0	0	109,544	9
P	D	8.000	1,120	0	0	0	1,120	10
A	D	10.000	325	0	0	0	325	11
M	D	10.000	18,780	0	0	0	18,780	12
A	S	12.000	1,000	0	0	0	1,000	13
M	D	12.000	18,209	3,822	0	0	22,031	14
M	D	16.000	28,688	0	0	0	28,688	15
P	D	18.000	490	0	0	0	490	16
<b>Total Within Municipality</b>			<b>343,956</b>	<b>11,493</b>	<b>0</b>	<b>(9)</b>	<b>355,440</b>	
<b>Total Utility</b>			<b>343,956</b>	<b>11,493</b>	<b>0</b>	<b>(9)</b>	<b>355,440</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,271	1	0	0	2,272	14	1
L	0.750	213	0	0	(3)	210	47	2
M	1.000	1,529	120	0	0	1,649	183	3
L	1.250	2	0	0	0	2	0	4
L	1.500	2	0	0	0	2	0	5
M	1.500	134	9	0	0	143	11	6
L	2.000	9	0	0	0	9	0	7
M	2.000	114	3	0	0	117	9	8
M	3.000	4	0	0	(1)	3	0	9
M	4.000	28	0	0	(1)	27	2	10
M	6.000	17	5	0	0	22	11	11
M	8.000	25	2	0	0	27	16	12
M	12.000		1	0	0	1	0	13
<b>Total Utility</b>		<b>4,348</b>	<b>141</b>	<b>0</b>	<b>(5)</b>	<b>4,484</b>	<b>293</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,273	375	275	(10)	4,363	446	1
0.750	0	0	0	0	0	0	2
1.000	142	12	17	1	138	26	3
1.500	62	1	1	0	62	21	4
2.000	38	2	2	(1)	37	11	5
3.000	6	0	0	0	6	4	6
4.000	6	1	0	0	7	4	7
6.000	2	0	0	0	2	2	8
<b>Total:</b>	<b>4,529</b>	<b>391</b>	<b>295</b>	<b>(10)</b>	<b>4,615</b>	<b>514</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,002	295	4	6	0	56	4,363	1
0.750	0	0	0	0	0	0	0	2
1.000	1	119	4	5	0	9	138	3
1.500	0	42	8	3	0	9	62	4
2.000	0	20	4	8	0	5	37	5
3.000	0	3	3	0	0	0	6	6
4.000	0	2	4	1	0	0	7	7
6.000	0	0	2	0	0	0	2	8
<b>Total:</b>	<b>4,003</b>	<b>481</b>	<b>29</b>	<b>23</b>	<b>0</b>	<b>79</b>	<b>4,615</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	466	33	5		494	2
<b>Total Fire Hydrants</b>	<b>466</b>	<b>33</b>	<b>5</b>	<b>0</b>	<b>494</b>	
<b>Flushing Hydrants</b>						
	48				48	3
<b>Total Flushing Hydrants</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	542
Number of distribution system valves end of year:	1,073
Number of distribution valves operated during year:	560

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## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

Account 397 - The utility will not depreciate this account in the future

**If Adjustments for any account are nonzero, please explain.**

The adjustments are to adjust to the correct beginning balances

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### Water Mains (Page W-21)

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

Additions are financed by the utility and developers

**Explain all reported Adjustments.**

Adjustments are to reconcile reported numbers with actual count by the utility.

**If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.**

Additions are financed by the utility and developers

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### Water Services (Page W-22)

**Explain all reported Adjustments.**

Adjustments are to reconcile reported numbers with actual count by the utility.

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

Additions are financed by the utility and developers

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### Meters (Page W-23)

**Explain all reported adjustments.**

Adjustments are to reconcile reported numbers with actual count by the utility.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

Yes

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